



JOHN CHIANG  
California State Controller

October 10, 2013

Debbie Betts, Assistant Superintendent  
Administrative Services  
Victor Elementary School District  
15579 8<sup>th</sup> Street  
Victorville, CA 92395

Dear Ms. Betts:

The State Controller's Office reviewed the costs claimed by the Victor Elementary School District for the legislatively mandated Notification of Truancy Program (Chapter 498, Statutes of 1983; Chapter 1023, Statutes of 1994; Chapter 19, Statutes of 1995; and Chapter 69, Statutes of 2007) for the period of July 1, 2011, through June 30, 2012. Our review was limited to ensuring that all initial truancy notifications contained the minimum information required by the program's parameters and guidelines.

The district claimed \$71,612 for the mandated program. Our review found that \$17,903 is allowable and \$53,709 is unallowable. The costs are unallowable because the district claimed noncompliant initial truancy notifications, as described in the attached Summary of Program Costs, and Finding and Recommendation.

For the fiscal year 2011-12 claim, the State made no payment to the district. Our review found that \$17,903 is allowable. The State will pay that amount, contingent upon available appropriations.

If you disagree with the review finding, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at the CSM's website at [www.csm.ca.gov/docs/IRCForm.pdf](http://www.csm.ca.gov/docs/IRCForm.pdf).

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, by phone at (916) 323-5849.

Sincerely,

*Original signed by*

JEFFREY V. BROWNFIELD, CPA  
Chief, Division of Audits

JVB/sk

Attachments

RE: S13-MCC-948

cc: Jackie Jauregui, Director, Fiscal Services  
Victor Elementary School District  
Bette Harrison, President  
San Bernardino County Board of Education  
Scott Hannan, Director, School Fiscal Services Division  
California Department of Education  
Carol Bingham, Director, Fiscal Policy Division  
California Department of Education  
Thomas Todd, Assistant Program Budget Manager  
Education Systems Unit, California Department of Finance  
Jay Lal, Manager  
Division of Accounting and Reporting  
State Controller's Office

# Attachment 1— Summary of Program Costs July 1, 2011, through June 30, 2012

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Review</u>	<u>Review Adjustment <sup>1</sup></u>
<u>July 1, 2011, through June 30, 2012</u>			
Number of initial truancy notifications	3,787	3,787	—
Uniform cost allowance	× \$18.91	× \$18.91	× \$18.91
Subtotal	\$ 71,612	\$ 71,612	\$ —
Noncompliant initial truancy notifications	—	(53,709)	(53,709)
Total program costs	<u>\$ 71,612</u>	17,903	<u>\$ (53,709)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 17,903</u>	

<sup>1</sup> See Attachment 2, Finding and Recommendation.

## Attachment 2— Finding and Recommendation July 1, 2011, through June 30, 2012

### **FINDING— Noncompliant initial truancy notifications**

The district claimed unallowable costs totaling \$53,709 for fiscal year 2011-12. The costs are unallowable because the district distributed initial truancy notifications that did not comply with the parameters and guidelines.

The parameters and guidelines require that districts distribute initial truancy notifications notifying parents/guardians of the following eight items:

1. The pupil is truant.
2. The parent or guardian is obligated to compel the attendance of the pupil at school.
3. Parents or guardians who fail to meet this obligation may be guilty of an infraction and subject to prosecution pursuant to Article 6 (commencing with section 48260 [sic]) of Chapter 2 of Part 27 of the Education Code.
4. Alternative educational programs are available in the district.
5. The parent or guardian has the right to meet with appropriate school personnel to discuss solutions to the pupil's truancy.
6. The pupil may be subject to prosecution under Section 48264.
7. The pupil may be subject to suspension, restriction, or delay of the pupil's driving privileges pursuant to Section 13202.7 of the Vehicle Code.
8. It is recommended that the parent or guardian accompany the pupil to school and attend classes with the pupil for one day.

The district distributed notifications that included only items 1 and 5 listed above; the notifications did not contain the remaining six items. Therefore, 6/8 (75%) of the unit cost allowance for each notification is unallowable.

The following table summarizes the audit adjustment:

	Fiscal Year 2011-12
Number of notifications claimed	3,787
Uniform cost allowance	× \$18.91
Subtotal	\$ 71,612
Unallowable percentage	× (75)%
Audit adjustment	\$ (53,709)

**Recommendation**

We recommend that the district ensure that all initial truancy notifications contain the minimum information required by the parameters and guidelines.